

ID: CCA_2010102614333637

Number: **201049033**

Office:

Release Date: 12/10/2010

UILC: 6201.00-00

From:

Sent: Tuesday, October 26, 2010 2:33:38 PM

To:

Cc:

Subject: RE: Amended 1042

Section 6201(a)(1) and Treas. Reg. 301.6201-1(a)(1) allow assessment on any tax shown on a return. This includes any amount on an amended return. Treas. Reg. 301.6211(a)-1(last sentence) and section 6213(g)(1). Section 6213(b)(4) and Treas. Reg. 301.6213-1(b)(3) allow assessment of any amount paid before or after the issuance of a notice of deficiency.

Thus we may assess the amount included on the amended Form 1042 and paid with that form. We need not open a proceeding to assess and collect.